Department Overall Monitoring Plan

This document contains summary information about the department's internal control structure (ICS) and processes used to periodically evaluate the performance of the ICS. Information summarized in this document pertains to planning guidance included in the SBO internal control framework (Evaluation of Internal Controls: A General Framework and System of Reporting). The chapter of the framework is entitled *Planning and Conducting Evaluation.*

This document should be updated as necessary as it documents the key aspects of the department's control structure and approach for evaluating the ICS. Though much of the information in this document may be static, the monitoring of control performance is ongoing and should be communicated throughout the department. It is recommended that key monitoring indicators (of the performance of the ICS) be routinely discussed by the department's leadership team.

<<<<<<<<   <u>Department Internal Control Summary</u>   >>>>>>>>>>

1. **Department Mission:**

2. **Core Business Objective(s) of the department (in measurable terms):**

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3. **Briefly summarize the department's *objectives* of internal control related to (summarize the most significant measures/ requirements):**

   a) **Operations**

   b) **Compliance with Laws, Rules, and Regulations**

   c) **Financial Reporting**

4. **Briefly summarize the department's process for managing the effectiveness of each component of the ICS:**

   a) **Control Environment**

   b) **Risk Assessment**

   c) **Control Activities**

   d) **Information & Communication**

   e) **Monitoring**

5. Related to the biennial evaluation process, describe your department's approach to "segmenting" the organization into "Activities" (i.e., organization or "assessable units").

6. Related to the biennial evaluation process, describe the department's organizational units/activities (i.e., internal control "assessable units"). This may include bureaus, divisions, sections and other organizational units. For internal control evaluation purposes, the department may organize by major programs or business processes, consisting of one or multiple organizational units.

7. Describe activity level evaluations completed by organizational units that occur on intervals other than during the biennial evaluation process. Are these considered for the biennial report of assurances? Are there organizational components that never complete a self-evaluation of the portion of the department ICS?

8. For each of the department's core business objectives, describe:
   (this information is available from Activity Level Internal Control Summary documents)

   a) Related activities (i.e., Organization / assessable units) that contribute to achievement of the objective

   b) Most significant risk, control activities, and related monitoring indicators

9. Describe the department's ongoing monitoring activities. Describe (at a minimum) the following monitoring activities in terms of the nature, scope, frequency and high-level results during the biennial period ending _____:

   a) Internal Audit
   b) OAG Audits
   c) Other Performance Reporting
   d) Program Audits (by the Federal Government or other external assurance consultants)
   e) Internal Control Self-Evaluation Results (completed by "assessable" units)
   f) Inclusion of internal control topics in periodic senior leadership meetings

10. Describe the department's resource plan that supports internal control evaluation activities. Consider (at a minimum) the following aspects of the resource plan:

    a) Orientation and training to employees or department internal control staff
    b) Assignment of internal control oversight/support to individuals and/or teams
    c) Technical assistance (by Internal Audit, consultants or department Internal Control coordinators)
    d) Other

11. At a high level, describe the department's overall use of Information Technology (IT), its methods for monitoring controls over IT, and summary results from recent evaluations of IT. You may describe this (and other relevant information) related to each of the department's primary applications.

12. Describe Significant CHANGES Being Managed by the Department:

    (Changes that occurred in the last two years, are currently being implemented or will be implemented in the next year. Include changes that significantly affect the way the department is managed or controlled, e.g., new business application software being implemented.)